

EXTRAORDINARY SESSION
JOURNAL OF THE SENATE
WEDNESDAY, JUNE 10, 1931

The Senate convened at 11:00 o'clock A. M., pursuant to adjournment on Tuesday, June 9, 1931.

The President in the chair.

The roll was called and the following Senators answered to their names:

Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Swearingen, Taylor, Turner, Wagg, Watson, Young—37.

A quorum present.

Prayer by the Chaplain.

The reading of the Journal was dispensed with.

The Journal of June 9 was corrected, and as corrected was approved.

REPORTS OF COMMITTEES

Senator Wagg, Chairman of the Committee on Finance and Taxation, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,
President of the Senate.

Sir:

Your Committee on Finance and Taxation, to whom was referred:

Senate Bill No. 7-X:

A bill to be entitled An Act in relation to taxation and to the assessment of property for taxation; to provide for the equalization of taxes; creating a State Tax Commission, and prescribing its jurisdiction, powers and duties, and how they should be exercised; fixing the compensation of its members; regulating and prescribing the duties of other officials of the several counties and of the State in relation to the State Tax Commission; fixing the compensation of the State Tax Commission, and making an appropriation for its compensation and expenses; and repealing Chapter 8584, Acts of 1921, relating to the equalization of taxes.

Have had the same under consideration, and recommend that the same, with the following committee amendments, do pass.

Amendment No. 1—

In Section 5, sub-paragraphs (f) and (g), strike out sub-paragraphs (f) and (g), and reletter sub-paragraphs (h), (i), (j), (k), (l), (m), (n), (o), (p), and (q), to be sub-paragraphs (f), (g), (h), (i), (j), (k), (l), (m), (n), and (o), respectively.

Amendment No. 2—

In Section 18, Line 4, strike out the words "\$70,000.00" and insert in lieu thereof the following: "\$50,000.00."

Very respectfully,

ALFRED H. WAGG,

Chairman of Committee.

And Senate Bill No. 7-X, with committee amendments, contained in the above report, was placed on the Calendar of Bills on second reading.

Also—

Senator Wagg, Chairman of the Committee on Finance and Taxation, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,
President of the Senate.

Sir:

Your Committee on Finance and Taxation, to whom was referred:

Senate Bill No. 6-X:

A bill to be entitled An Act imposing license taxes upon kerosene or other like products of petroleum; providing for

reports of sale of such commodities to the Comptroller of the State of Florida; providing for the disposition of all moneys derived from such tax and fixing a penalty for the violation of the provisions of this Act; providing that the gasoline inspection laws of the State shall apply to kerosene under the terms of this Act, and the repeal of all laws in conflict with this Act.

Have had the same under consideration, and recommend that the same, with the following amendment, do pass.

Amendment No. 1—

In Section 1, lines 4 and 10, strike out the words "5c" and insert in lieu thereof the following: "four cents."

Very respectfully,

ALFRED H. WAGG,

Chairman of Committee.

And Senate Bill No. 6-X, with committee amendment, contained in the above report, was placed on the Calendar of Bills on second reading.

Also—

Senator Wagg, Chairman of the Committee on Finance and Taxation, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,

President of the Senate.

Sir:

Your Committee on Finance and Taxation, to whom was referred:

Senate Bill No. 8-X:

A bill to be entitled An Act defining and classifying intangible property for the purpose of taxation and providing for the assessment and valuation of intangible personal property for the purpose of taxation and the levy and collection of taxes upon such intangible property, and providing different rates of taxation on the different classes thereof under Section 1 of Article IX of the Constitution of the State of Florida, and providing for the making of returns by persons owning intangible property and providing a penalty for failure to make such returns.

Have had the same under consideration, and report the same without recommendation.

Very respectfully,

ALFRED H. WAGG,

Chairman of Committee.

And Senate Bill No. 8-X, contained in the above report, was placed on the Calendar of Bills on second reading.

Also—

Senator Wagg, Chairman of the Committee on Finance and Taxation, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,

President of the Senate.

Sir:

Your Committee on Finance and Taxation, to whom was referred:

Senate Bill No. 13-X:

A bill to be entitled An Act to amend Sections 1007, 1010, 1011 and 1031, Revised General Statutes of Florida, relating to the operation, licensing and taxing of motor vehicles, trailers, semi-trailers and motorcycles, side cars as amended by Chapter 8410, Acts of 1921, Laws of Florida, and as amended by Chapter 10182, Acts of 1925, Laws of Florida, and as amended by Chapter 12096, Acts of 1927, Laws of Florida, relating to the subject of operation of motor vehicles, trailers, semi-trailers, motorcycle side cars and taxation of same, and to repeal Section 1015, Revised General Statutes of Florida as amended by Chapter 8410, Acts of 1921, relating to the subject aforesaid, the purpose of this Act being to revise and amend the following sections of the Revised General Statutes

of Florida which constitute Sections 1281, 1284, 1285 and 1304, of the Compiled General Laws of Florida, 1927, and to repeal Section 1289 of the same.

And—

Senate Bill No. 3-X:

A bill to be entitled An Act to create the State Purchasing Agency for the State of Florida; providing for the duties and powers of such State Purchasing Agency and for the making of rules and regulations by said State Purchasing Agency and appropriating money to be used for the payment of the cost of maintaining and operating such State Purchasing Agency.

Have had the same under consideration, and recommend that the same do pass.

Very respectfully,

ALFRED H. WAGG,

Chairman of Committee.

And Senate Bills No.'s 13-X and 3-X, contained in the above report, were placed on the Calendar of Bills on second reading.

Also—

Senator Wagg, Chairman of the Committee on Finance and Taxation, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,
President of the Senate.

Sir:

Your Committee on Finance and Taxation, to whom was referred:

Senate Bill No. 5-X:

A bill to be entitled An Act for the assessment and collection of revenue and relating to the assessment and collection of taxes on tangible and intangible personal property, and requiring a documentary stamp evidencing the payment of taxes to be affixed to mortgages, deeds of trust, and other similar liens as a prerequisite to recording or enforcement.

Have had the same under consideration, and report same without recommendation.

Very respectfully,

ALFRED H. WAGG,

Chairman of Committee.

And Senate Bill No. 5-X, contained in the above report, was placed on the Calendar of Bills on second reading.

INTRODUCTION OF RESOLUTIONS

By Senator Gomez—

Senate Resolution No. 4-X:

WHEREAS, Senate Resolution No. 3, which was adopted, excludes from the Senate Chamber all persons except members and relatives of Senators and certain State officials,

THEREFORE, BE IT RESOLVED that those persons having courtesy cards shall also be accorded permission to enter the Senate Chamber but must not talk to any Senator or go behind the rail unless invited to talk to some Senator, then such Senator shall step outside of the rail and talk to such person.

Which was read.

Senator Gomez moved the adoption of the Resolution.

Which was not agreed to.

INTRODUCTION OF BILLS AND JOINT RESOLUTIONS

By a two-thirds vote, permission was given to Senator Getzen to introduce and have considered the following bill:

Senate Bill No. 30-X:

A bill to be entitled An Act to abolish the office of Probation Officer of Pasco County, Florida.

Which was read the first time by its title only.

The following proof of publication was attached to Senate Bill No. 30-X when it was introduced in the Senate.

NOTICE OF INTENTION TO INTRODUCE A LOCAL BILL TO ABOLISH THE OFFICE OF PROBATION OFFICER OF PASCO COUNTY, FLORIDA

Notice is hereby given that local bill be introduced in the 1931 session of the Legislature of the State of Florida, after thirty days from the publication of this notice, to abolish the office of Probation Officer of Pasco County, Florida.

BOARD OF COUNTY COMMISSIONERS OF
PASCO COUNTY, FLORIDA.

PUBLISHER'S AFFIDAVIT PROOF OF PUBLICATION

STATE OF FLORIDA,
COUNTY OF PASCO.

Before me, the undersigned authority, this day appeared Freida Rarick, who, being first duly sworn, says that she is Business Manager of The Zephyrhills News, a newspaper published in Zephyrhills in the said County and State, and that the annexed legal notice was published in said newspaper once each week for four consecutive weeks, beginning with the issue of April 10th, A. D. 1931, and that other dates of publication were: April 24th, May 1st, May 8th, A. D. 1931.

FREIDA RARICK,

Managing Editor.

Sworn and subscribed before me this the 8th day of June, A. D. 1931.

(SEAL)

B. A. THOMAS,

Notary Public.

My commission expires December 5th, 1933.

Senator Getzen moved that the rules be waived and Senate Bill No. 30-X be read a second time by its title only.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 30-X was read a second time by its title only.

Senator Getzen moved that the rules be further waived and Senate Bill No. 30-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 30-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Swearingen, Taylor, Turner, Wagg, Watson, Young—37.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

By a two-thirds vote, permission was given to Senator Getzen to introduce and have considered the following bill:

Senate Bill No. 31-X:

A bill to be entitled An Act dividing the State of Florida into five Congressional Districts and prescribing and setting forth the territorial limits and boundaries of each district.

Which was read the first time by its title only.

Senator Getzen moved that the rules be waived and Senate Bill No. 31-X be placed on the Calendar of Bills on second reading without reference.

Which was not agreed to.

And Senate Bill No. 31-X was referred to the Committee on Judiciary.

By a two-thirds vote, permission was given to Senator Getzen to introduce and have considered the following bill:

Senate Bill No. 32-X:

A bill to be entitled An Act to abolish the county court of Pasco County; to provide for the transfer of all cases pending therein to other courts having jurisdiction thereof; and to repeal Chapter 7563—(No. 305), Special Acts of 1917, entitled, "An Act to organize the county court in the County of Pasco; to prescribe for the appointment of a prosecuting attorney for said court; to prescribe for the terms of said court and to make said court a court of record; to provide for the transfer of all causes now pending in the Circuit Court and the Justice of the Peace Court to said court for further consideration, which causes will be within the jurisdiction of said county court; to provide for the drawing of the first jury; to provide how judgments in said court shall become liens; to provide for the salaries and fees of the officers of said court, and to provide what officers shall be the officers of said court."

Which was read the first time by its title only.

The following proof of publication was attached to Senate Bill No. 32-X when it was introduced in the Senate:

NOTICE OF INTENTION TO INTRODUCE A LOCAL BILL
TO ABOLISH THE COUNTY COURT OF PASCO
COUNTY, FLORIDA

Notice is hereby given that a local bill will be introduced in the 1931 session of the legislature of the State of Florida, after thirty days from the publication of this notice, to abolish the County Court of Pasco County, Florida.

BOARD OF COUNTY COMMISSIONERS
OF PASCO COUNTY, FLORIDA.

PUBLISHER'S AFFIDAVIT
PROOF OF PUBLICATION

STATE OF FLORIDA,
COUNTY OF PASCO.

Before me, the undersigned authority, this day appeared Frieda Rarick who, being first duly sworn, says that she is business manager of The Zephyrhills News, a newspaper published in Zephyrhills, in the said County and State, and that the annexed legal notice was published in said newspaper once each week for 4 consecutive weeks, beginning with the issue of April 10th, A. D. 1931, and other dates of publication were: April 24th, A. D. 1931; May 1st, A. D. 1931; May 8th, A. D. 1931.

FRIEDA RARICK,
Managing Editor.

Sworn and subscribed before me this the 8th day of June,
A. D. 1931.
(SEAL)

B. A. THOMAS,
Notary Public.

My commission expires December 5th, 1933.

Senator Getzen moved that the rules be waived and Senate Bill No. 32-X be read a second time by its title only.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 32-X was read a second time by its title only.

Senator Getzen moved that the rules be further waived and Senate Bill No. 32-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 32-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Swearingen, Taylor, Turner, Wagg, Watson, Young—37.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

By Senators Young and Hodges—

Senate Bill No. 33-X:

A bill to be entitled An Act to create in the several counties of the State of Florida a commission to be known as the County Budget Commission, and to prescribe the qualifications, powers and duties of said budget commissions severally, and to prescribe and regulate the functions thereof.

Which was read the first time by its title only.

Senator Young moved that the rules be waived and Senate Bill No. 33-X be placed on the Calendar of Bills on second reading without reference.

Which was not agreed to.

And Senate Bill No. 33-X was referred to the Committee on Judiciary.

By Senator Turner—

Senate Bill No. 34-X:

A bill to be entitled An Act to raise revenue and to levy an excise tax upon cigars, tobacco, cigarettes, candy, amunition, playing cards, malt, or other cereal extracts, bottled soft drinks, fountain syrup, admission to places of amusement, perfumes, cosmetics, sporting goods, club dues, jewelry, chewing gum, music and musical instruments.

Which was read the first time by its title only and referred to the Committee on Finance and Taxation.

By a two-thirds vote, permission was given to Senator Gary to introduce and have considered the following bill:

Senate Bill No. 35-X:

A bill to be entitled An Act granting a pension to Samuel Simons Savage of Ocala, Florida.

Which was read the first time by its title only.

Senator Gary moved that the rules be waived and Senate Bill No. 35-X be read a second time in full.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 35-X was read a second time in full.

Senator Gary moved that the rules be further waived and Senate Bill No. 35-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 35-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Bell, Bradshaw, Caro, Council, Dell, English, Futch, Gary, Getzen, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, King, Knabb, Parker, Parrish, Taylor, Turner, Wagg, Watson—26.

Nays—Senators Anderson, Clarke, Lewis, Neel, Swearingen, Young—6.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

Senator Hinely moved that the attaches employed during the Regular Session of 1931 in the Journal Room be employed for the Extraordinary Session and that the same mailing list be used during the Regular Session be adopted for the Extraordinary Session.

Which was agreed to.

And it was so ordered.

By a two-thirds vote, permission was given to Senator Parrish to introduce and have considered the following bill:

Senate Bill No. 36-X:

A bill to be entitled An Act to provide for the carrying on of research work and investigation at the main Agricultural Experiment Station at the University of Florida at Gainesville, Florida, for the purpose of determining the iodine contents, calcium contents and other mineral contents of Florida fruits and vegetables and of recording and compiling such determinations; and to make appropriations for salaries, equipment, material and all other expenses in connection with carrying on said research work and investigation for two years from June 30, 1931.

Which was read the first time by its title only.

Senator Parrish moved that the rules be waived and Senate Bill No. 36-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.

And it was so ordered.

By a two-thirds vote, permission was given to Senator Parrish to introduce and have considered the following bill:

Senate Bill No. 37-X:

A bill to be entitled An Act to prohibit the use of arsenic or any of its derivatives or any combination, compound or preparation containing arsenic, as a fertilizer, dust or spray on bearing citrus trees; to prohibit the sale or transportation of citrus fruit containing any arsenic; to provide for enforcement thereof; and to provide penalties for the violation thereof.

Which was read the first time by its title only.

Senator Parrish moved that the rules be waived and Senate Bill No. 37-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.

And it was so ordered.

By a two-thirds vote, permission was given to Senator Parrish to introduce and have considered the following bill:

Senate Bill No. 38-X:

A bill to be entitled An Act relating to the maturity of citrus fruits; to provide for the carrying on of research work and investigation through the main agricultural experiment station at the University of Florida at Gainesville, Florida, both at said station and throughout the citrus belt of the State of Florida, for the purpose of determining accurate tests and standards of maturity for citrus fruits produced commercially in the State of Florida, and for the further purpose of discovering artificial means of hastening and retarding the maturity of such citrus fruits without injuriously affecting the natural

qualities thereof; to provide for recording and compiling the results of such research work and investigation; and to make appropriations for salaries, equipment, material and all other expenses in connection with carrying on said research work and investigation for two years from June 30, 1931.

Which was read the first time by its title only.

Senator Parrish moved that the rules be waived and Senate Bill No. 38-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.

And it was so ordered.

By Senator Hilburn—
Senate Bill No. 39-X:

A bill to be entitled An Act relating to taxation, levying and imposing excise taxes on gasoline and other like products of Petroleum in addition to other taxes thereon; levying and imposing a license tax on every dealer in gasoline or any other like product of petroleum; providing for the report of sale of such commodities and the collection and payment of such taxes; creating special funds for the reception of such taxes; providing the purposes of such taxes and for the deposit, appropriation and disposition of the proceeds derived from such taxes, and prescribing the duties of certain officials with reference thereto; and declaring certain roads to have been and to be built for State purposes, and as being State undertakings; repealing Chapter 14575 Laws of Florida, Acts of 1929; repealing Section 1 of Chapter 14573 Acts of 1929 and all laws in conflict with this Act; providing for the enforcement of this Act and penalties for violation hereof.

Which was read the first time by its title only.

Senator Hilburn moved that the rules be waived and Senate Bill No. 39-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.

And it was so ordered.

Senator Hilburn moved that 300 copies of Senate Bill No. 39-X be printed for distribution.

Which was agreed to.

And it was so ordered.

SENATE BILLS ON SECOND READING

Senate Bill No. 1-X:

A bill to be entitled An Act imposing a tax upon all corporations, firms and individuals receiving payment for electricity for light, heat or power, and for natural or manufactured gas for light, heat or power, and for the use of telephones and for the sending of telegrams and telegraph messages or engaged in any such business; providing the method of collecting said tax and penalty for the failure to pay the same.

Was taken up and read a second time in full.

Senator Neel offered the following amendment to Senate Bill No. 1-X:

In Section 1, line 8 (printed bill), after the words: "State of Florida," add: "on or before the fifteenth day of March."

Senator Neel moved the adoption of the amendment.

Which was agreed to.

And the amendment was adopted.

Senator Neel offered the following amendment to Senate Bill No. 1-X:

In Section 1, line 11 (printed bill), after the words "from business done in this State," add: "for the preceding calendar year."

Senator Neel moved the adoption of the amendment.

Which was agreed to.

And the amendment was adopted.

Senator English offered the following amendment to Senate Bill No. 1-X:

In Section 1, line 12 (printed bill), strike out the words "One (\$1.50) Dollar and Fifty Cents," and insert in lieu thereof the following: Two (\$2.00).

Senator English moved the adoption of the amendment.

Which was not agreed to.

Senator Futch offered the following amendment to Senate Bill No. 1-X:

Strike out the words "One Dollar and Fifty Cents" wherever they appear in the bill and insert in lieu thereof "One Dollar."

Senator Futch moved the adoption of the amendment.

on which a roll call was demanded.

Upon the adoption of the amendment the roll was called and the vote was:

Yeas—Mr. President; Senators Anderson, Caro, Clarke, Dell, Futch, Getzen, Gomez, Harris, Harrison, Johns, Parrish, Turner, Watson—14.

Nays—Senators Adams, Andrews, Bell, Bradshaw, Butler, Chowning, Council, English, Gary, Hilburn, Hinely, Hodges, Howell, Irby, Knabb, Lewis, Neel, Parker, Swearingen, Taylor, Wagg, Young—22.

Which was not agreed to.

Senator Turner offered the following amendment to Senate Bill No. 1-X:

In Section 1, at the end of said section add the following: "Provided however, that the provisions of this Act shall not apply to electric current or gas sold to industrial corporations who are exempt from other taxes under the present provisions of the Constitution of the State of Florida."

Senator Turner moved the adoption of the amendment.

Which was not agreed to.

Senator Bell offered the following amendment to Senate Bill No. 1-X:

In printed bill, strike out the words "municipality" and "municipalities" wherever they appear in the bill.

Senator Bell moved the adoption of the amendment.

Upon which a roll call was demanded.

Upon the adoption of the amendment the roll was called and the vote was:

Yeas—Senators Anderson, Bell, Butler, Dell, Futch, Getzen, Johns, Swearingen, Watson—9.

Nays—Mr. President; Senators Adams, Andrews, Bradshaw, Caro, Chowning, Clarke, Council, English, Gary, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, King, Knabb, Lewis, Neel, Parker, Parrish, Taylor, Turner, Wagg, Young—28.

Which was not agreed to.

Senator Bell offered the following amendment to Senate Bill No. 1-X:

Strike out the words and figures "One Dollar and Fifty Cents (\$1.50)" wherever they appear in said bill, and insert in lieu thereof the following: "Three Dollars (\$3.00)."

Senator Bell moved the adoption of the amendment.

Pending the consideration of the adoption of the amendment offered by Senator Bell, Senator Caro moved that the Senate do now recess.

Which was agreed to.

And the Senate stood recessed at 12:55 o'clock P. M., until 3:00 o'clock P. M., this day.

AFTERNOON SESSION

The Senate convened at 3:00 o'clock P. M., pursuant to recess order.

The President in the chair.

The roll was called and the following Senators answered to their names:

Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Johns, King, Knabb, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Watson, Young—38.

A quorum present.

By permission the following committee reports were received:

REPORT OF COMMITTEE ON ENGROSSED BILLS

Senator Watson, Chairman of the Committee on Engrossed Bills, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,

President of the Senate.

Sir:

Your Committee on Engrossed Bills, to whom was referred (with amendments) after third reading—

Senate Bill No. 1-X:

A bill to be entitled An Act imposing a tax upon all corporations, firms and individuals receiving payment for electricity for light, heat or power, and for natural or manufac-

tured gas for light, heat or power and for the use of telephones and for the sending of telegrams and telegraph messages or engaged in any such business; providing the method of collecting said tax and penalty for the failure to pay same. Have carefully examined same, and find same correctly engrossed, and return same herewith.

Very respectfully,

J. W. WATSON,

Chairman of Committee.

And Senate Bill No. 1-X, contained in the above report, was ordered to be certified to the House of Representatives.

REPORTS OF COMMITTEES

Senator Johns, Chairman of the Committee on Judiciary, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,
President of the Senate.

Sir:

Your Committee on Judiciary, to whom was referred:

Senate Bill No. 4-X:

A bill to be entitled An Act requiring the Boards of County Commissioners of the several counties of the State of Florida to provide, install and maintain fireproof vaults and/or compartments for the keeping, filing and storage of the public records pertaining to the various and sundry offices of the county officials of each county of said State, and prescribing a penalty for the violation of this Act.

And—

Senate Bill No. 15-X:

A bill to be entitled An Act regulating the employment of persons upon public works in the State of Florida, and giving preference to citizens of the State of Florida.

And—

Senate Bill No. 33-X:

A bill to be entitled An Act to create in the several counties of the State of Florida a commission to be known as the County Budget Commission and to prescribe the qualifications, powers and duties of said Budget Commissions severally; and to prescribe and regulate the functions thereof.

Have had the same under consideration, and recommend that the same do pass.

Very respectfully,

E. M. JOHNS,

Chairman of Committee.

And Senate Bills No.'s 4-X, 15-X and 33-X, contained in the above report, were placed on the Calendar of Bills on second reading.

Also—

Senator Gomez, Chairman of the Committee on Miscellaneous Legislation, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,
President of the Senate.

Sir:

Your Committee on Miscellaneous Legislation, to whom was referred:

Senate Bill No. 22-X:

A bill to be entitled An Act to repeal Section 1 of Chapter 7315 Acts of 1917 as amended by Chapter 8404 Acts of 1921, the same being Section 1315 Revised General Statutes of Florida which constitute Section 1996 Compiled General Laws of Florida, 1927, relating to the creation of the office of State Marketing Commissioner and to provide that all the powers and duties conferred by law upon such State Marketing Commissioner shall be conferred upon and exercised and performed by the Commissioner of Agriculture of the State of Florida.

Have had the same under consideration, and recommend that the same do not pass.

Very respectfully,

ARTHUR GOMEZ,

Chairman of Committee.

And Senate Bill No. 22-X, contained in the above report, was placed on the table under the rule.

Also—

Senator Gomez, Chairman of the Committee on Miscellaneous Legislation, submitted the following report:

Senate Chamber,
Tallahassee, Fla., June 10, 1931.

Hon. Pat Whitaker,
President of the Senate.

Sir:

Your Committee on Miscellaneous Legislation, to whom was referred:

Senate Bill No. 24-X:

A bill to be entitled An Act defining the word and/or terms "doing business" and/or "transacting business."

Have had the same under consideration, and recommend that the same do pass.

Very respectfully,

ARTHUR GOMEZ,

Chairman of Committee.

And Senate Bill No. 24-X, contained in the above report, was placed on the Calendar of Bills on second reading.

Senator Getzen moved that a committee of three be appointed to escort the Hon. B. B. Broddus, member of the Georgia Senate from the 30th Senatorial District of the State of Georgia, to the rostrum of the Senate.

Which was agreed to.

And the Chair appointed Senators Getzen, Gomez and Gary as such committee.

By permission the following Resolution was introduced:

By Senator Caro—

Senate Resolution No. 5-X:

WHEREAS, the event of the completion of the Pensacola Bay Bridge in Escambia County will be celebrated on Saturday, June 13, A. D. 1931, and

WHEREAS, the construction and opening of said bridge is one of the greatest events in the history of the State of Florida, and

WHEREAS, the construction and opening of said bridge is of major importance and will benefit the entire State of Florida, and will connect the Western part of the United States with the State of Florida by a saving of many miles, and

WHEREAS, said bridge will connect isolated portions of the State of Florida with the more progressive portions of the State, and

WHEREAS, an invitation has been extended to the Senate, the President and each individual member thereof, and

WHEREAS, the opening to traffic of the Pensacola Bay Bridge is of sufficient importance to the State of Florida that said occasion be attended by the Senators of the 1931 Session of the Legislature of the State of Florida—

THEREFORE, BE IT RESOLVED by the Senate that Saturday, June 13, A. D. 1931, be and the same is hereby declared a holiday for the Senate that the members of the Senate may attend the celebration of the opening of the Pensacola Bay Bridge at Pensacola, Florida.

Which was read.

Senator Caro moved the adoption of the Resolution.

Which was agreed to.

And Senate Resolution No. 5-X was adopted.

By permission the following bills were introduced:

By a two-thirds vote, permission was given to Senator Taylor to introduce and have considered the following bill:

Senate Bill No. 40-X:

A bill to be entitled An Act to reduce the penalties and costs, imposed against certain lands in Hastings Drainage District, located in the Counties of St. Johns, Putnam and Flagler in the State of Florida, to provide for the payment of drainage taxes now due said Hastings Drainage District and the issuance of receipts therefor.

Which was read the first time by its title only.

Senator Taylor moved that the rules be waived and Senate Bill No. 40-X be placed on the Calendar of Bills on second reading without reference.

Which was agreed to by a two-thirds vote.

And it was so ordered.

By a two-thirds vote, permission was given to Senator Gary to introduce and have considered the following bill:

Senate Bill No. 41-X:

A bill to be entitled An Act to authorize the transfer to the Department of Florida, United Spanish War Veterans, Inc., of certain funds now on deposit in the name of Cary A. Har-

dee, Governor of the State of Florida, in the Lewis State Bank of Tallahassee, Florida, and providing for the distribution and use of such funds.

Which was read the first time by its title only.

Senator Gary moved that the rules be waived and Senate Bill No. 41-X be read a second time in full.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 41-X was read a second time in full.

Senator Gary moved that the rules be further waived and Senate Bill No. 41-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 41-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Gomez, Harrison, Hilburn, Hinely, Hodges, Irby, Lewis, Neel, Parrish, Swearingen, Turner, Wagg, Young—27.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

By a two-thirds vote, permission was given to Senator Chowning to introduce and have considered the following bill:

Senate Bill No. 42-X:

A bill to be entitled An Act authorizing the Clerk of the Supreme Court of the State of Florida to supply the office of the Attorney General of said State copies of the reports of the decisions of the Supreme Court.

Which was read the first time by its title only.

Senator Chowning moved that the rules be waived and Senate Bill No. 42-X be read a second time in full.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 42-X was read a second time in full.

Senator Chowning moved that the rules be further waived and Senate Bill No. 42-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 42-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Gary, Getzen, Harris, Harrison, Hilburn, Hodges, Howell, Irby, Johns, Knabb, Lewis, Parker, Swearingen, Taylor, Turner, Wagg, Watson, Young—31.

Nays—None.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

By a two-thirds vote, permission was given to Senator Turner to introduce and have considered the following bill:

Senate Bill No. 43-X:

A bill to be entitled An Act to define who shall be dealers in turpentine gum, gum spirits of turpentine, destructively distilled spirits of turpentine, wood spirits of turpentine and any other kinds of spirits of turpentine, gum rosin, wood rosin and all other kinds of rosin or any of said products, being otherwise known as naval stores, produced or manufactured in, or shipped into this State, and to levy a tax upon such dealers buying or selling or moving said products, to provide for the inspection and grading of said products, to provide for reports of sales, shipments, consignments or of the moving and transporting of said products and to provide means for the enforcement of and penalties for the violation of the provisions of this Act.

Which was read the first time by its title only and referred to the Committee on Finance and Taxation.

Senate Bill No. 1-X:

A bill to be entitled An Act imposing a tax upon all corporations, firms and individuals receiving payment for electricity for light, heat or power, and for natural or manufactured gas for light, heat or power, and for the use of telephones and for the sending of telegrams and telegraph messages or engaged in any such business; providing the method of collecting said tax and penalty for the failure to pay the same.

Which was read a second time in full on this morning, and the following amendment offered by Senator Bell, the consideration of the adoption of which was pending at the hour of recess on this morning was resumed:

Strike out the words and figures "One Dollar and Fifty Cents (\$1.50)" wherever they appear in said bill.

Pending the consideration of the motion to adopt the amendment, Senator Bell moved that the further consideration of Senate Bill No. 1-X, with the pending amendment, be postponed until tomorrow morning, the bill with its pending amendment retaining its place on the Calendar of Bills on second reading.

Which was not agreed to.

The question recurred on the adoption of the amendment. Which was not agreed to.

Senator Futch offered the following amendment to Senate Bill No. 1-X:

In Section 1 (printed bill), at the end of Section 1 add: "Provided, further, that in cases where municipalities purchase electric energy and/or gas from another or others for re-sale and such tax is paid by the first seller, the municipality shall have credit on the tax hereby levied against it, the sum paid by such first seller."

Senator Futch moved the adoption of the amendment.

Which was not agreed to.

Senator Adams moved that the rules be waived and Senate Bill No. 1-X, as amended, be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 1-X, as amended, was read a third time in full.

Upon the passage of the bill, as amended, the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Bradshaw, Butler, Chowning, Clarke, Council, English, Gary, Harrison, Hilburn, Hinely, Hodges, Howell, Irby, Lewis, Neel, Parker, Parrish, Swearingen, Taylor, Wagg, Watson, Young—24.

Nays—Senators Anderson, Andrews, Bell, Caro, Dell, Futch, Getzen, Gomez, Harris, Johns, Knabb—11.

The following explanation of vote was received:

I vote no on the passage of Senate Bill No. 1-X on following grounds:

1. The many objections received from numerous citizens of Florida.

2. Because such is a tax on industries who are among the few who have annually paid taxes, as illustration tax assessor of Hillsborough County assessed personal property on Tampa elective year 1930, \$1,179,000 when total tax for Hillsborough County \$5,451,000—which \$1,179,000 was paid on—and real estate assessments power company—\$741,530—total of County \$11,847,000 or 1-16%—totaling an assessment of \$1,920,530 on power companies.

3. Because it is a double tax on the people who reside in town and cities who purchase electricity or gas or use of telephones from power, gas or telephone company.

4. Because such tax imposed by act will not be absent but passed to the public.

5. Because tax herein imposed and one intended to be imposed by the raise on occupational tax of such companies—will, in my opinion, be too great a burden when such will all be passed on to the public if not absorbed by the several companies.

SAM W. GETZEN.

So the bill passed, as amended, title as stated.

And the same was ordered to be referred to the Committee on Engrossed Bills.

Senator Getzen moved that the rules be waived and the Senate do now take up the consideration of Senate Bill No. 13-X out of its order.

Which was not agreed to.

Senate Bill No. 2-X:

A bill to be entitled An Act requiring licenses for the operation, maintenance, opening or establishment of stores in this State; prescribing the license and fees to be paid therefor, and the disposition thereof, and the powers and duties of the Comptroller of the State of Florida, and the Tax Collectors of the several counties of the State in connection therewith, and prescribing penalties thereof.

Was taken up and read a second time in full.

Senator Futch offered the following amendment to eSenate Bill No. 2-X:

In Section 2, line 5, between the word "are" and the word "to" at end of line insert the word "not."

Senator Futch moved the adoption of the amendment.

Which was agreed to.

And the amendment was adopted.

Senator Council offered the following amendment to Senate Bill No. 2-X:

In Section 5, line 47, (typewritten bill), strike out the words "Three Dollars" and insert in lieu thereof the following: "One Dollar."

Senator Council moved the adoption of the amendment.

Which was not agreed to.

Senator Knabb offered the following amendment to Senate Bill No. 2-X:

Add an additional section, to be Section 14½, and insert the following: "This Act shall not apply to persons, firms or corporations operating commissaries for the sale of goods, wares and merchandise to their own employees."

Senator Knabb moved the adoption of the amendment.

Which was not agreed to.

Senator Futch moved that the rules be waived and Senate Bill No. 2-X, as amended, be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 2-X, as amended, was read a third time in full.

Upon the passage of the bill, as amended, the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Butler, Caro, Chowning, Clarke, Council, Dell, English, Futch, Gary, Getzen, Gomez, Harrison, Hilburn, Hinely, Howell, Irby, Johns, King, Lewis, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Watson, Young—35.

Nays—Senators Hodges, Knabb—2.

So the bill passed, as amended, title as stated.

And the same was ordered to be referred to the Committee on Engrossed Bills.

Senate Bill No. 11-X:

A bill to be entitled An Act providing for the election of an additional and fifth Representative to the House of Representatives of the United States from the State of Florida at large.

Was taken up in its order and read a second time in full.

Senator Parrish moved that the rules be waived and Senate Bill No. 11-X be read a third time in full and put upon its passage.

Which was agreed to by a two-thirds vote.

And Senate Bill No. 11-X was read a third time in full.

Upon the passage of the bill the roll was called and the vote was:

Yeas—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Caro, Chowning, Clarke, Council, Dell, English, Gary, Getzen, Gomez, Harris, Harrison, Hilburn, Howell, Irby, Johns, King, Knabb, Neel, Parker, Parrish, Stewart, Swearingen, Taylor, Turner, Wagg, Watson, Young—33.

Nays—Senators Butler, Hodges—2.

So the bill passed, title as stated.

And the same was ordered to be certified to the House of Representatives under the rule.

Senate Bill No. 12-X:

A bill to be entitled An Act relating to taxation, levying and imposing an excise tax on gasoline and other like products of petroleum in addition to other taxes thereon; levying and imposing a license tax on every dealer in gasoline or any other like product of petroleum; providing for the report of sale of such commodities, and the collection and payment of such taxes; creating special funds for the reception of such taxes; providing the purposes of such taxes, and for the deposit, appropriation and disposition of the proceeds derived from such taxes, and prescribing the duties of certain officials with reference thereto, and declaring certain roads to have been and to be built for State purposes and as being State undertakings; repealing Chapter 14575, Laws of Florida, Acts of 1929, relating to the subject of gasoline taxes; repealing Section 1 of Chapter 14573, Acts of 1929, relating to the subject of gasoline taxes, and all laws in conflict with this Act; providing for the enforcement of this Act and penalties for violation hereof.

Was taken up in its order and read a second time in full.

Senator Bell offered the following amendment to Senate Bill No. 12-X:

In Section 1 (typewritten bill), under the title "Second Gas Tax" strike out the words and figures "three (3c) cents" wherever they appear, and insert in lieu thereof the following: "four (4c) cents."

Senator Bell moved the adoption of the amendment.

Pending the consideration of the motion to adopt the amendment offered by Senator Bell, Senator Getzen offered the following substitute amendment to Senate Bill No. 12-X: (Typewritten bill) strike out everything after the enacting clause and insert in lieu thereof the following:

Section 1. Every dealer in gasoline or other like products of petroleum in this State, under whatever name designated, shall pay a license tax of five dollars (\$5.00) to the State, and in addition thereto, a tax herein termed 'Gas Tax' of eight (8c) cents per gallon for every gallon of gasoline or other like products of petroleum sold by him, and upon which the tax herein provided has not been paid, or the payment whereof has not been assumed by a person preceding him in the handling of said lot of products, such tax of eight (8c) cents per gallon being made up of two separate taxes, being

FIRST GAS TAX: A tax of three (3c) cents per gallon for the State of Florida, for the use of the State Road Department, as provided by law.

SECOND GAS TAX: A tax of five (5c) cents a gallon to be apportioned, as provided for in Section 8 of this Act.

Delivery of said gasoline or other like products of petroleum shall be deemed to be made at the point of destination. The tax herein levied and assessed shall be paid to the Comptroller monthly in the following manner:

On or before the 15th day of each month the dealer shall report, under oath, to the Comptroller the number of gallons of such product sold by him during the preceding month, and shall at the same time, pay to the Comptroller the amount of tax above mentioned. Such report shall show in detail the amount of products so sold and delivered by such dealer in the State of Florida. The taxes herein levied and assessed shall be in addition to any and all other taxes authorized, imposed, assessed or levied on gasoline or other like products on petroleum under any laws of the State of Florida, not herein specifically repealed.

Section 2. If any dealer shall fail to make the report and payment to the Comptroller as herein provided on or before the 16th day of the month succeeding the month for which said tax is due as herein provided, the Comptroller shall, after having given at least five days' notice to such dealer, estimate the amount of such products sold by such dealer during such month from such information as he may be able to obtain and shall add ten per centum to the amount of such taxes, as estimated, as the penalty for the failure of such dealer to make such report or payment and shall proceed to collect such tax, together with such penalty and costs, and obtain the same as delinquent railroad taxes are collected by law.

Section 3. All moneys derived from the gas taxes imposed by this Act, shall be paid into the State Treasury by the Comptroller, as follows:

FIRST GAS TAX: Shall be paid into the "State Road License Fund";

SECOND GAS TAX: Shall be paid into the "State Roads Refunding Fund."

Which said special funds are hereby created for the reception of the same.

Section 4. The Comptroller shall issue to the licensed dealer in gasoline a receipt or certificate evidencing the payment of said license fees. Said receipt or certificate shall be posted on display and be so kept at all times open to the public view at the place of business for which same is issued.

Section 5. All moneys derived from the license tax of five (\$5.00) dollars imposed by this law for State license shall be paid into the State Treasury in a special fund to be credited to the account of the Comptroller and shall be subject to the payment by the Comptroller of the expenses incident to the administration of this law, including postage, clerical aid and cost and expenses incident to litigation, and the payment of such sums of money as the Comptroller may from time to time determine shall be refunded to any person making over payment into said several funds hereby created.

The remainder, if any, of the moneys in such special fund shall be transferred in the State Treasury to the credit of the "State Road License Fund," and transfers of money to such fund shall be made by the State Treasurer from time to time.

Section 6. All such moneys in the "State Road License Fund" shall be used for the construction and maintenance of State roads, as otherwise provided by law, under the direction of the State Road Department, which department may from time to time make requisition on the Comptroller for funds to pay for the construction and maintenance of State roads. Money from said funds shall be drawn by the Comptroller by warrant upon the State Treasury pursuant to vouchers, and shall be paid in like manner as other State warrants are paid out of the appropriate funds against which same are drawn, and all sums of money necessary to provide for payment of said warrants by the Comptroller drawn upon said funds are hereby appropriated annually out of said funds for the purpose of making such payments from time to time.

Section 7. It is hereby expressly recognized and declared by the Legislature of the State of Florida that all roads being constructed or built or which have heretofore been constructed or built, or which will be hereafter constructed or built by the State Road Department under prior or future authorization and designation by the Legislature of the State of Florida as State roads, or which were constructed or built by any county or Special Road and Bridge District or other special taxing districts thereof, which are and will be constructed and built as State projects and undertakings and not otherwise, and that the cost of the construction and building thereof was, is and will be a legitimate proper State expense incurred for a general and State purpose, and should be wholly borne by the State of Florida. It is hereby expressly recognized that certain of the counties of the State of Florida and/or special road and bridge districts or other taxing districts of such counties have advanced or contributed and paid to the State Road Department varying sums of money to be used and expended by said State Road Department in the construction and building of State roads theretofore authorized and designated by the Legislature of the State of Florida as State projects, and it is hereby expressly recognized that certain of the counties of the State of Florida and/or special road and bridge districts or other taxing districts of such counties have paid or expended or caused to have been paid or expended varying sums of money in the construction and building of certain roads that are now State roads and heretofore designated as State roads by the Legislature of the State of Florida, and that all such moneys have been and are being expended, furnished, advanced, contributed or paid out on account of expenses of the State in construction and building of said State roads to and for the general benefit of the State and that such sums should be returned and repaid respectively to each county to the amount that such county and/or any special road and bridge district or special taxing districts thereof have advanced or expended in the construction of the same.

Section 8. (a) The Chairman and Auditor of the State Road Department shall within sixty (60) days after this Act becomes a law, ascertain and certify to the Comptroller of the State of Florida and to the Board of Administration and to each county within the State of Florida, entitled to benefit hereunder or participate herein, the amount of money advanced and paid by the several counties, and/or special road and bridge districts of other special taxing districts of any counties, to the State for the use of the State Road Department in the construction and building of State roads, specifying separately and particularly the amount advanced and paid by each county; and the Chairman and Auditor of the State Road Department shall, within sixty (60) days after this Act becomes a law, ascertain and certify to the Comptroller and to the Board of Administration and to every county of the State of Florida, beneficiary or participating hereunder, the amount of money furnished, advanced, contributed, paid out or expended by the several counties and/or special road and bridge districts or other special taxing districts of such counties in the building and construction of roads that are now designated State roads, specifying separately and particularly the amount furnished and expended by each county. The amount so certified as to any county shall include all moneys advanced, contributed, paid and expended, as aforesaid, by such county and by every special road and bridge district or other special taxing district for road and bridge purposes on roads now designated as State roads, in such county.

(b) Said certificate shall be audited by the Comptroller and being found correct, shall constitute the basis for the subsequent allocation and apportionment of the moneys to be derived from the Second Gas Tax and from which the disbursement shall be made to, or for the benefit of, such

respective counties as herein provided, out of said "State Roads Refunding Fund" account. The Comptroller shall each month, draw his order on the Treasurer of the State of Florida, for the full net amount of moneys then with the State Treasury in said "State Roads Refunding Funds," specifying the counties to which said moneys shall be paid, and the amount to be paid to each county, respectively, until the full amount to be repaid such counties under the provisions of this Act, is fully paid. Said order of said Comptroller shall be countersigned by the Governor. Thereupon the State Treasurer shall transmit to the County Road and Bridge Fund in each county the moneys so directed to be paid to such county by said order of the Comptroller. The monthly payments to such counties shall be made in installments to each county, which installment shall be computed and paid on the following schedule of payment, viz:

(1) The proceeds of one cent of the said Second Gas Tax shall be apportioned to the credit of the several counties on the basis of area of said counties, that is to say, the apportionment shall be to the county in the proportion that the area of the county shall bear to the area of all the counties;

(2) The proceeds of one cent of the said Second Gas Tax shall be apportioned to the credit of the several counties on the basis of population of the counties, that is to say, the apportionment shall be to the county in the proportion that the population of the county shall bear to the total population of the State, as determined by the last preceding general State or Federal census taken, and

(3) The proceeds of one cent of the said Second Gas Tax shall be apportioned to the credit of the several counties on the basis of contribution which has heretofore been made by the counties and/or special road and bridge districts or other special taxing districts of such counties to the construction of State roads, either through funds or the equivalent thereof of the county and/or special road and bridge districts or other special taxing districts of such counties turned over to the State Road Department from time to time, or through roads constructed by the counties and/or special road and bridge districts or other special taxing districts of such counties at county expense and which were then or thereafter made a part of the existing State highway system. It is hereby declared that it is the purpose of this apportionment as heretofore set forth to create a county fund to the credit of each of the counties to be made up of monthly payments on the indebtedness of the county made by the counties in the proportion hereinbefore specified, that is to say, aggregate of the sum of the apportionments hereinbefore specified, provided, however, that when the amount furnished, advanced, contributed, paid out or expended by any such county and/or special road and bridge districts or other special taxing districts of such county in the construction and building of such State roads within such county has been returned to such county that thereafter a sum equal to the amount provided to be returned to such county under this Act from the Second Gas Tax levied hereunder shall be paid into the State Road License Fund, and the same is hereby appropriated to the use of the State Road Department for the construction within said county of those State roads within such county which are now designated as and recognized by the State Road Department as being a part of, the First, Second, or Third Preferential System of State Roads, and which roads, to the extent of such funds, are to be constructed and built as State project and undertakings and not otherwise; which said funds shall be applied and used by the State Road Department for such purpose, and the expense of constructing said roads is hereby declared to be a legitimate, proper State expense to be incurred for a general and State purpose.

Whereupon and upon the completion of the construction of such preferential system of State roads within such county, all funds thereafter derived from the Second Gas Tax theretofore allotted or appropriated to said county, shall be transferred to the State Road License Fund of the State of Florida in the manner and to be expended as provided by law.

(4) The proceeds of one cent of said Second Gas Tax shall be apportioned to the credit of the several counties equally for the purpose of repairing and maintaining roads and bridges in said counties; and it is hereby declared that the repairing and maintaining of such roads and bridges is a State purpose and should be borne by the State of Florida; which said proceeds of said one cent shall be distributed equally each month to the County Commissioners of each county to be used for the purposes aforesaid.

(5) The proceeds of one cent of the said Second Gas Tax shall be paid to the State Treasury to the credit of the State

General Revenue Fund by the Comptroller of the State of Florida, for use and usage as the General Revenue Fund is now used.

Section 9. That all moneys provided for herein, except the fourth cent provided in the preceding Section, to be credited to the various counties of the State shall be placed in the State Treasury to the credit of the State Board of Administration, and shall by said Board of Administration be administered as now provided by law. Provided, however, that moneys to be used for road and bridge construction as herein provided shall be placed in the State Treasury to the credit of the State Road Department and the same is hereby appropriated for use of said State Road Department in the construction of roads and bridges in the various counties to which the same is credited.

Section 10. For the purposes of this Act, any bonds, time warrants, certificates of indebtedness, or other general obligations of any county, or special road and bridge district of any county heretofore turned over or delivered to the State of Florida to the credit of the State Road Department by any county, or special road and bridge district thereof, to apply toward the construction or building of any State road, shall be considered as an advance or payment to said State Road Department and subject to repayment and return to such county under the provisions of this Act, where the same have been converted into money but only to the amount of the proceeds received by the State of Florida from the sale thereof. Any funds, bonds, time warrants, certificates of indebtedness, or other general obligations, or any county, or any special road and bridge district, turned over and delivered to the State of Florida to the use of the State Road Department in constructing State roads, and now remaining in the State Treasury, and now contracted to be expended, shall be returned to the respective counties and/or special road and bridge districts that turned over and delivered the same, as soon as practicable, by the proper State officials.

Section 11. The term "deal" as used herein or in any proceedings under this Act shall be deemed and taken to mean any person, firm, corporation or association engaged in the business of selling in this State such of the products covered by this Act as have been divested of their interstate character, and the tax hereby imposed under the quantity of such product sold in this State shall be collected only once and then upon the first sale after the same has lost its interstate character. The term "road" as used herein, or in any proceeding under this Act, shall be deemed and taken to include highways and bridges.

Section 12. Each wholesale dealer in gasoline, or other like products of petroleum, shall, when making their report to the Comptroller of the amount of such products sold in this State upon which the tax herein provided is due and payable by them to the Comptroller of the State of Florida for the use of the State of Florida, at the same time report to the Comptroller each and every sale made by such dealer of any quantity of gasoline, or other like products, which shall not have been at the time of such sale divested of its interstate character, which report shall show the name and business location of the person, firm or corporation to whom the same is sold in this State. Every dealer shall, at the time other reports are required to be made to the Comptroller, report to the Comptroller each and every purchase of such products not theretofore divested of their interstate character made by such dealer upon which the tax is shown by the invoice thereof to have been assumed for report and payment by the dealer selling to him.

Section 13. Each dealer when selling to any other dealer any of the products herein taxed shall render an invoice of such sale to the purchaser and upon such invoice the dealer so rendering such invoice shall plainly state thereon whether or not the tax herein required will be reported and paid by him, and the purchaser so buying and receiving such products may fully rely upon the statement so made in such invoice.

Section 14. Any person, firm, corporation or association violating any of the provisions of this Act for the first offense shall be guilty of a misdemeanor and shall be punished accordingly, and for the second or further offense, shall be punished by a fine of not more than Five Thousand (\$5,000.00) Dollars, or by imprisonment in the county jail for a term

of not more than twelve months, provided, however, that the penalties provided in this section shall be in addition to those provided for in Section 2 of this Act.

Section 15. If any dealer shall collect from another, upon an invoice rendered, the tax herein contemplated, and shall fail to report and pay the same to the Comptroller, as herein provided, he shall be deemed to be guilty of embezzlement of funds, the property of the State of Florida, and upon conviction shall be punished as if convicted of larceny of a like sum.

Section 16. Nothing in this Act shall be construed so as to apply to crude oil, fuel oil, or kerosene oil.

Section 17. Nothing in this Act shall be construed as repealing any part of Chapter 7905, Acts of 1919, known as the "Gasoline Inspection Act."

Section 18. Section 1 of Chapter 14573, Acts of 1929, being "An Act providing for the raising of special revenue for the purpose of education in this State by providing for an additional tax on gasoline; by an ad valorem tax on all real and personal property in the State." be and same is hereby repealed; also Chapter 14575 Laws of Florida, Acts of 1929, being "An Act to amend Section 1 and 4 of Chapter 9120 Laws of Florida, Acts of 1923, entitled "An Act imposing license tax upon gasoline or other like products of petroleum; providing for reports of sale of such commodities to the Comptroller of the State of Florida; providing for the distribution of the monies derived from such tax and fixing a penalty for the violation of the provisions of this Act, and to repeal all laws in conflict with this Act; as amended by Section 1 of Chapter 10025, Laws of Florida, Acts of 1925, and as further amended by Chapter 12037, Laws of Florida, Acts of 1927, said Section 1 and 4 being Sections 1153 and 1156 of the Compiled General Laws of Florida, 1927" be and the same is hereby repealed; also all laws in conflict with the provisions of this Act be and the same are hereby repealed.

Section 19. If any part of this law applicable to the distribution of the "Second Gas Tax" should be held unconstitutional or to be ineffective for any reason, then all or such part of said "Second Gas Tax" so affected, shall be received into the State Treasury and paid into a special State fund hereby created and designated "Second Gas Tax Fund," which fund shall be held intact and sums therein shall not be distributed except upon Legislation to be enacted by some subsequent Legislature of the State of Florida.

Section 20. This Act shall take effect on July 1, 1931.

Senator Getzen moved the adoption of the Substitute amendment.

Pending the consideration of the motion to adopt the substitute amendment, Senator Gomez moved that the hour of adjournment be extended 10 minutes.

Which was agreed to.

And it was so ordered.

Pending the consideration of the motion to adopt the substitute amendment, Senator Hodges moved that the further consideration of Senate Bill No. 12-X and its pending amendments be informally passed.

Which was not agreed to.

Pending the consideration of the motion to adopt the substitute amendment, Senator Young moved that the rules be waived and when the Senate do adjourn it recess until 8:00 o'clock P. M., this day.

Upon which a roll call was demanded.

Upon the adoption of the motion by Senator Young the roll was called and the vote was:

Yeas—Senators Butler, English, Futch, Gary, Gomez, Harris, Hodges, Howell, Parrish, Taylor, Turner, Wagg, Young—13.

Nays—Mr. President; Senators Adams, Anderson, Andrews, Bell, Bradshaw, Caro, Chowning, Clarke, Council, Dell, Getzen, Hilburn, Irby, Johns, Knabb, Lewis, Neel, Parker, Swearingen, Watson—21.

Which was not agreed to.

Pending the consideration of the motion to adopt the substitute amendment, a point of order was called and the Senate stood adjourned at 5:10 o'clock P. M., until 11:00 o'clock A. M., Thursday, June 11, 1931.